

State of California

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Legislative Change No.

06-09

Bill Number: AB 2367 Author: La Suer Chapter Number: 06-347

Laws Affecting Franchise Tax Board: Sections 18631.7 and 19542.3 of the Revenue and Taxation Code

Date Filed with the Secretary of State: September 20, 2006

SUBJECT: Criminal Penalties/Divulging Of Software/Check Cashers

Approximately two-dozen non-life indeterminate sentences for criminal violations of state law involving a wide range of issues remain in law. This act changes those to determinate sentences thereby conforming to the current sentencing structure.

Assembly Bill 2367 (La Suer), as enacted on September 20, 2006, made the following changes to California law:

Section 18631.7 of the Revenue and Taxation Code is amended.

This act specifies the term of imprisonment for willful failure to file information returns to be imprisonment in a county jail for not more than a year, or imprisonment in the state prison, or by both the fine and imprisonment.

Section 19542.3 of the Revenue and Taxation Code is amended.

This act changes the term of imprisonment for persons who willfully divulge computer software to be imprisoned in a county jail for not more than a year, or in the state prison, at the discretion of the court, by a fine of not more than \$5,000, or by both that fine and imprisonment, at the discretion of the court.

This act is effective on January 1, 2007, and is operative as of that date.

This act will not require any reports by the department to the Legislature.

Assistant Bureau Director
Patrice Gau-Johnson

Date
10/20/06